



Docket No. 70594-03

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 20277
Kozo OKUDA et al. : Confirmation Number: Unassigned
Serial No.: 10/671,714 : Group Art Unit: Unassigned
Filed: September 29, 2003 : Examiner: Unassigned
For: NETWORK TELEPHONE SET AND AUDIO DECODING DEVICE

**REVOCATION OF POWER OF ATTORNEY, APPOINTMENT
AND CERTIFICATION UNDER 37 CFR 3.73(B)**

Mail Stop
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

The undersigned assignee of the above-identified application hereby revokes all previous Powers of Attorney and appoints the following attorneys with full power to prosecute the application, to make alterations and amendments therein, and to transact all business in the United States Patent Office connected therewith.

I hereby appoint the following attorney(s) and/or agent(s): Stephen A. Becker, Reg. No. 26,527; John G. Bisbikis, Reg. No. 37,095; Richard E. Brown, Reg. No. 47,453; Daniel Bucca, Reg. No. 42,368; Kenneth L. Cage, Reg. No. 26,151; Bernard P. Codd, Reg. No. 46,429; Lawrence T. Cullen, Reg. No. 44,489; Paul Devinsky, Reg. No. 28,553; Margaret M. Duncan, Reg. No. 30,879; Ramyar M. Farid, Reg. No. 46,692; Michael E. Fogarty, Reg. No. 36,139; John R. Fuisz, Reg. No. 37,327; Keith E. George, Reg. No. 34,111; Thomas A. Haag, Reg. No. 47,621; John A. Hankins, Reg. No. 32,029; Catherine Krupka, Reg. No. 46,227; Jack Q. Lever, Reg. No. 28,149; Michael A. Messina, Reg. No. 33,424; Dawn L. Palmer, Reg. No. 41,238; Joseph H. Paquin, Jr., Reg. No. 31,647; Scott D. Paul, Reg. No. 42,984; William D. Pegg, Reg. No. 42,988; Gene Z. Robinson, Reg. No. 33,351; Brian K. Seidleck, Reg. No. 51,321; Joy Ann G. Serauskas, Reg. No. 27,952; David A. Spenard, Reg. No. 37,449; Arthur J. Steiner, Reg. No. 26,106; David M. Tennant, Reg. No. 48,362; Judith L. Toffenetti, Reg. No. 39,048; Kelli N. Watson, Reg. No. 47,170; Cameron K. Weiffenbach, Reg. No. 44,488; Aaron

Weisstuch, Reg. No. 41,557; Edward J. Wise, Reg. No. 34,523; Jeffrey A. Woller, Reg. No. 48,041; Alexander V. Yampolsky, Reg. No. 36,324; William Young, Reg. No. 54,718; and Wei-Chen Chen and Tomoki Tanida, admitted under 37 CFR 10.9(b) all of

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with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, and all future correspondence should be addressed to them.

CERTIFICATE UNDER 37 CFR 3.73(b)

SANYO ELECTRIC COMPANY, LTD, a corporation of Osaka, Japan, certifies that it is the assignee of the entire right, title and interest in the patent application identified above by virtue of:

An Assignment from the inventor(s) of the patent application identified above. The assignment was filed on February 19, 2004 (copy of Assignment and date-stamped postcard attached). The undersigned has reviewed all the documents in the chain of title of the patent application identified above and, to the best of undersigned's knowledge and belief, title is in the assignee identified above.

The undersigned (whose title is supplied below) is empowered to act on behalf of the assignee.

The undersigned further declares that all statements made herein of its own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States

Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Respectfully submitted,

SANYO ELECTRIC COMPANY, LTD.

Name: Nagatoshi Sugihara

Title: Manager

Signature: Nagatoshi Sugihara

Date: April 12, 2004